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**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

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In re : Chapter 11  
: :  
DPH HOLDINGS CORP. et al., : Case No. 05-44481 (RDD)  
: :  
Debtors. : (Jointly Administered)  
: :  
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**OMNIBUS RESPONSE TO NOTICE OF OBJECTIONS TO CLAIM**

The Timken Company (“Timken”), by and through its undersigned counsel, hereby submits this omnibus response (the “Response”) to the Debtors’ Notices of Objection to Claim (the “Claim Objections”).

1. The Claim Objections seek disallowance of Timken’s Claim Number 18832 in the amount of \$843,522.56 filed on July 15, 2009 and Claim Number 19765 in the amount of \$656,034.89 filed on November 5, 2009 (collectively, the “Administrative Claims”).

2. The Administrative Claims were filed because, as of the filing of such claims, Timken had not yet been paid on account of goods sold to the Debtors’ following the filing of the Debtors’ chapter 11 cases.

3. Following receipt of the Claim Objections, Timken began the process of reconciling payments received since the filing of the Administrative Claims to determine what amounts, if any, are currently owed on account of the Administrative Claims.

4. The Claim Objections provide no information as to the basis of the objection except for a statement that "Administrative Claims identified as having a Basis for Objection of 'Books and Records Claims' asserting liabilities and dollar amounts that are not owing pursuant the Reorganized Debtors' books and records, in most cases because such Administrative Claims have been satisfied in the ordinary course of business."

5. The Claim Objections provide no evidence of any such payments or the basis of any dispute as to the amount of the Administrative Claims.

6. Upon information and belief, although some payments may have been made on account of the Administrative Claims, certain amounts remain due and owing.

7. Timken respectfully requests that the Court grant it an adequate opportunity to complete its reconciliation process and to consult with the Debtors regarding the amount owed on account of the Administrative Claims so that, if possible, a hearing on the Claim Objections can be avoided. Further, Timken respectfully requests an opportunity to take discovery and conduct a hearing if the parties are unable to consensually resolve the Claim Objections.

WHEREFORE, Timken respectfully requests that the Court disallow the Claim Objections and grant Timken such other relief as the Court deems just and proper.

Dated: February 22, 2010

Respectfully submitted,  
ARENTE FOX LLP

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